



INTERNAL AUDIT CHECKLIST TEMPLATE

Organization Name:

Department/Area Being Audited:

Audit Date:

Auditor(s):

Audit Objectives:

1. Audit Planning

Checklist Item	Yes/No	Comments/Evidence
1.1 Have the audit objectives been clearly defined?		
1.2 Has the audit scope been clearly defined?		
1.3 Is the audit schedule approved and communicated?		
1.4 Have all necessary resources for the audit been identified?		

2. Documentation Review

Checklist Item	Yes/No	Comments/Evidence
2.1 Are the relevant policies and procedures documented?		



2.2 Are the documents up-to-date and approved?		
2.3 Is there evidence of compliance with documented procedures?		
2.4 Are any records missing or incomplete?		

3. Process Review

Checklist Item	Yes/No	Comments/Evidence
3.1 Are the processes being followed as documented?		
3.2 Are there any deviations from the established processes?		
3.3 Are process controls adequate and effective?		
3.4 Is there evidence of continual improvement?		

4. Compliance Check

Checklist Item	Yes/No	Comments/Evidence
4.1 Is the department/area compliant with applicable legal and regulatory requirements?		
4.2 Is there a process for identifying and updating compliance obligations?		
4.3 Are compliance records maintained and up-to-date?		
4.4 Have there been any non-compliance issues, and how were they addressed?		



5. Risk Management

Checklist Item	Yes/No	Comments/Evidence
5.1 Are risks associated with the processes identified and documented?		
5.2 Are risk mitigation measures in place and effective?		
5.3 Is there a process for regularly reviewing and updating the risk register?		
5.4 Have any new risks emerged since the last audit?		

6. Resource Management

Checklist Item	Yes/No	Comments/Evidence
6.1 Are there sufficient resources (personnel, equipment, etc.) to perform the activities?		
6.2 Are personnel adequately trained and competent?		
6.3 Is equipment properly maintained and calibrated?		
6.4 Are resource utilization levels appropriate and efficient?		

7. Communication and Reporting

Checklist Item	Yes/No	Comments/Evidence
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7.1 Are communication channels within the department effective?		
7.2 Is there a clear process for reporting issues and incidents?		
7.3 Are audit findings communicated to relevant stakeholders?		
7.4 Are follow-up actions from previous audits implemented and tracked?		

8. Continuous Improvement

Checklist Item	Yes/No	Comments/Evidence
8.1 Is there evidence of a continuous improvement culture?		
8.2 Are corrective and preventive actions effectively implemented?		
8.3 Are employee suggestions and feedback considered in process improvements?		
8.4 Is the audit program reviewed and updated regularly?		

9. Findings and Observations

Finding/Observation	Description	Severity (High/Medium/Low)	Action Required	Responsible Person	Due Date	Status



10. Conclusion

- **Overall Audit Summary:**
- **Key Strengths:**
- **Key Areas for Improvement:**
- **Recommendations:**

Auditor(s) Signature:

Date:

This checklist template provides a comprehensive guide for internal auditors to ensure that all critical aspects of an audit are covered. It can be adapted to fit the specific needs of your organization.